

**STATE OF CALIFORNIA**  
**OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT**

**LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA**

**DATA FILE DOCUMENTATION**

**FOR REPORT PERIODS ENDED**  
**JULY 1, 1996 THROUGH JUNE 30, 1997**

March 1998

# LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

## DATA FILE DOCUMENTATION

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## GENERAL INFORMATION

The Office of Statewide Health Planning and Development (OSHPD) provides a data file which contains selected financial and utilization data from the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Reports (Disclosure Report) submitted by California long-term care facilities. Prior to the development of this data file, such data were available only on hard-copy Facsimile Reports, in publications, or on magnetic tape. To make these data even more accessible, OSHPD has also developed a CD-ROM product and a diskette version of this file. This data file covers annual reporting periods which ended July 1, 1996 through June 30, 1997. Please keep in mind that the data items included in the data file reflect financial and utilization activity for reporting periods which ended on or before June 30, 1997, and may not be indicative of the facility's present condition or status.

Due to the large number of data elements reported on the Disclosure Report, only 197 selected data items for each reporting facility are provided. We tried to provide a wide range of commonly used data items, including general facility information, utilization data by payor, revenue data by payor and type of care, expense data by cost center, financial ratios, and labor information.

The data file includes selected data from each Disclosure Report that was submitted within the specified range of reporting periods. This means that if a facility submitted two Disclosure Reports within the specified range, both reports are included. These situations often arise due to changes in facility licensure or fiscal year end date. As a general rule, most reports will cover a 12 month (365 day) reporting period, although some reports will be less than or greater than 12 months.

OSHPD routinely grants reporting modifications to reflect the unique operating characteristics of certain facilities. These modifications may include the submission of an abbreviated Disclosure Report in lieu of the full 12-page Disclosure Report. Since the data file contains data from all facilities that submitted a report, you should exercise caution when using the data from these "non-comparable" reports. To assist you in identifying these reports, the Appendix contains a list of these "non-comparable" facilities.

Included in this documentation package are the definitions of the data items from the Disclosure Report and a description of each data item (field), and an appendix listing "non-comparable" facilities. The file contains up to 197 data items on each of the approximately 1260 facilities that submitted a Disclosure Report to OSHPD. The hardcopy version of this documentation, which was created for users of the diskette product, includes five additional appendices not included here. The appendices included in the hardcopy version are: A) a cross-reference between each data item and the Disclosure Report; B) formulas for other items that can be calculated using the data items in the data file; C) a cross-reference list between counties, Health Service Areas, and Health Facility Planning Areas; D) a list of non-comparable facilities; E) a list of alternate data item titles; and F) an alphabetical list of all data items.

## **GENERAL INFORMATION**

If you would like the hardcopy version of the documentation, or have questions regarding the Long-term Care Facility Disclosure Report data, please contact OSHPD's Data Users Support Group at (916) 322-2814.

### **Standard Data File Format**

There are two versions of the data file which you can download from the OSHPD web-site. One is in a variable length, comma-separated value, text (.TXT) format, which can easily be imported into most spreadsheets and databases as well as other software. For users of LOTUS software, we have created a LOTUS (.WK3) file. Both versions of the data file are in a compressed (PKZIP®) format. The first row will contain column titles that can be used as database names or spreadsheet titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, you may want to obtain hardcopy documentation, which includes suggested data titles.

If you are having or believe you will have trouble processing the .TXT or .WK3 file format, please contact a technical representative in OSHPD's Data Users Support Group (DUSG) at (916) 322-2814, and indicate your concerns. We attempted to produce a data product that will meet the needs of most data users, but do not want to exclude anyone from gaining access to the data.

### **Data File Description**

Each line (row) represents one facility. For technical and practical reasons, we were unable to include all data elements from each submitted Disclosure Report. The 197 selected data items (columns) represent the data for about 1260 Disclosure Reports and reflect those data items that are in highest demand. Some data items, such as the financial ratios, are calculations based on reported data.

### **Data File Specifications**

In the Data File Specifications that follow on pages 1 through 8, these data format representations are used:

Item No.	Each data field is assigned an item number, which is referenced consistently throughout this documentation.
Column	Indicates the column in which the data item is located, if the file is imported into a spreadsheet.

## GENERAL INFORMATION

Field Title	The title of each data item that can be used as database names or spreadsheet titles. We limited the titles to 10 characters.
Data Item	The name of the data field, which is referenced consistently throughout this documentation.
Data Type	Indicates if field is TEXT or NUMERIC, as defined below:

<u>CODE</u>	<u>Representation Meaning</u>
TEXT	Alphanumeric <sup>1</sup> Alphabetic and/or numeric data, left justified, and space filled
NUMERIC	Numeric (comma-only numeric values, no delimited) punctuation, right justified, and left space filled (leading hyphen for negative sign)

<sup>1</sup>There are double quotes (") around text fields in the comma-delimited format since they may contain a comma as data.

Field Size	Indicates the maximum field size.
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### **Data Field Definitions**

This documentation also includes definitions of the data items included in the data file. Pages 9 through 36 list the number of each data item (Item No.), its name (Data Item), and a brief description of the data item. These definitions are consistent with the uniform accounting and reporting requirements specified in OSHPD's *Accounting and Reporting Manual for California Long-term Care Facilities*. If you need assistance in interpreting these definitions or would like to purchase a manual, please call the DUSG at (916) 322-2814.

## **DATA FILE SPECIFICATIONS**

## **DATA FILE SPECIFICATIONS**

This section contains the data file specifications for the data items included in the data file. For each data item, it specifies: 1) the number of the data item (Item No.); 2) a spreadsheet column reference (Column); 3) the title of the field (Field Title); 4) the data item's name (Data Item); 5) the type of data (Data Type); and 6) the size of the field (Field size). Pages iii and iv of this documentation describe each of these categories.

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
<b>Disclosure Report Information</b>					
1	A	FAC_NO	OSHPD Facility Number	Numeric	9
2	B	FAC_NAME	Facility DBA Name	Text	40
3	C	BEG_DATE	Report Period Begin Date	Numeric	8
4	D	END_DATE	Report Period End Date	Numeric	8
5	E	DAY_PER	Days in Report Period	Numeric	3
6	F	DATA_IND	Data Status Indicator	Text	9
7	G	COMPARABLE	Comparable Facility Indicator	Text	3
<b>General Facility Information</b>					
8	H	COUNTY	County Number	Numeric	2
9	I	HSA	Health Service Area (HSA) Number	Numeric	2
10	J	HFWA	Health Facility Planning Area (HFWA) Number	Numeric	4
11	K	LIC_CAT	License Category	Text	7
12	L	TYPE_CNTRL	Type of Control	Text	14
13	M	LEGAL_ORG	Legal Organization	Text	14
14	N	PHONE	Phone Number	Numeric	10
15	O	ADDRESS	Street Address	Text	30
16	P	CITY	City	Text	20
17	Q	ZIP_CODE	Zip Code	Numeric	9
18	R	MCAL_PRO#	Medi-Cal Provider Number	Text	9
19	S	ADMINIS	Administrator	Text	30
20	T	RELATED	Related to Other Facilities	Text	3
21	U	PARENT	Parent Organization	Text	40
<b>Licensed and Available Beds</b>					
22	V	BED_END	Licensed Beds (End of Period)	Numeric	9
23	W	BED_AVG	Licensed Beds (Average)	Numeric	9
<b>Utilization Data</b>					
24	X	DAY_TOTL	Patient (Census) Days Total	Numeric	9
25	Y	OCCUP	Occupancy Rate	Numeric	9
26	Z	ADMITS	Admissions Total	Numeric	9
27	AA	DISCHS	Discharges Total	Numeric	9
<b>Patient (Census) Days Total by Payor</b>					
28	AB	DAY_MCAR	Patient (Census) Days Medicare	Numeric	9
29	AC	DAY_MCAL	Patient (Census) Days Medi-Cal	Numeric	9
30	AD	DAY_SELF	Patient (Census) Days Self-Pay	Numeric	9
31	AE	DAY_OTH	Patient (Census) Days Other Payors	Numeric	9
<b>Patient (Census) Days by Routine Service</b>					
32	AF	DAY_SN	Patient (Census) Days Skilled Nursing Care	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
33	AG	DAY_IC	Patient (Census) Days Intermediate Care	Numeric	9
34	AH	DAY_MD	Patient (Census) Days Mentally Disabled Care	Numeric	9
35	AI	DAY_DD	Patient (Census) Days Developmentally Disabled Care	Numeric	9
36	AJ	DAY_SUBACU	Patient (Census) Days Sub-Acute Care	Numeric	9
37	AK	DAY_SUBPED	Patient (Census) Days Sub-Acute Care - Pediatric	Numeric	9
38	AL	DAY_TIC	Patient (Census) Days Transitional Inpatient Care	Numeric	9
39	AM	DAY_HOSPIC	Patient (Census) Days Hospice Inpatient Care	Numeric	9
40	AN	DAY_OTH_RT	Patient (Census) Days Other Routine Services	Numeric	9
<b>Income Statement</b>					
41	AO	NR_RT_TOTL	Net Routine Services Revenue Total	Numeric	9
42	AP	NR_AN_TOTL	Net Ancillary Services Revenue Total	Numeric	9
43	AQ	OTH_OP_REV	Other Operating Revenue	Numeric	9
44	AR	TOT_HC_REV	Total Health Care Revenue	Numeric	9
45	AS	TOT_HC_EXP	Total Health Care Expenses	Numeric	9
46	AT	NET_FRM_HC	Net from Health Care Operations	Numeric	9
47	AU	NONHC_NET	Nonhealth Care Revenue and Expenses, Net	Numeric	9
48	AV	INC_TAX	Provision for Income Taxes	Numeric	9
49	AW	EXT_ITEM	Extraordinary Items	Numeric	9
50	AX	NET_INCOME	Net Income/Loss	Numeric	9
<b>Net Routine Revenue by Payor</b>					
51	AY	NR_RT_MCAR	Net Routine Services Revenue Medicare	Numeric	9
52	AZ	NR_RT_MCAL	Net Routine Services Revenue Medi-Cal	Numeric	9
53	BA	NR_RT_SELF	Net Routine Services Revenue Self-Pay	Numeric	9
54	BB	NR_RT_OTH	Net Routine Services Revenue Other Payors	Numeric	9
<b>Net Routine Revenue by Routine Service</b>					
55	BC	NR_SN	Net Revenue Skilled Nursing Care	Numeric	9
56	BD	NR_IC	Net Revenue Intermediate Care	Numeric	9
57	BE	NR_MD	Net Revenue Mentally Disabled Care	Numeric	9
58	BF	NR_DD	Net Revenue Developmentally Disabled Care	Numeric	9
59	BG	NR_SUBACU	Net Revenue Sub-Acute Care	Numeric	9
60	BH	NR_SUBPED	Net Revenue Sub-Acute Care - Pediatric	Numeric	9
61	BI	NR_TIC	Net Revenue Transitional Inpatient Care	Numeric	9
62	BJ	NR_HOSPIC	Net Revenue Hospice Inpatient Care	Numeric	9
63	BK	NR_OTH_RT	Net Revenue Other Routine Services	Numeric	9
<b>Net Ancillary Revenue by Payor</b>					
64	BL	NR_AN_MCAR	Net Ancillary Services Revenue Medicare	Numeric	9
65	BM	NR_AN_MCAL	Net Ancillary Services Revenue Medi-Cal	Numeric	9
66	BN	NR_AN_SELF	Net Ancillary Services Revenue Self-Pay	Numeric	9
67	BO	NR_AN_OTH	Net Ancillary Services Revenue Other Payors	Numeric	9
<b>Net Ancillary Revenue by Ancillary Service</b>					
68	BP	NR_PSUPPLY	Net Revenue Patient Supplies	Numeric	9



## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
69	BQ	NR_PT	Net Revenue Physical Therapy	Numeric	9
70	BR	NR_PHARM	Net Revenue Pharmacy	Numeric	9
71	BS	NR_LAB	Net Revenue Laboratory	Numeric	9
72	BT	NR_HMHLTH	Net Revenue Home Health Services	Numeric	9
73	BU	NR_OTH_AN	Net Revenue Other Ancillary Services	Numeric	9
<b>Operating Expenses by Natural Classification</b>					
74	BV	EXP_SAL	Expenses Salaries and Wages	Numeric	9
75	BW	EXP_BEN	Expenses Employee Benefits	Numeric	9
76	BX	EXP_OTHER	Expenses Other	Numeric	9
77	BY	WORK_COMP	Workers' Compensation Insurance (Included in Benefits)	Numeric	9
<b>Operating Expenses by Cost Center</b>					
78	BZ	EXP_SN	Expenses Skilled Nursing Care	Numeric	9
79	CA	EXP_IC	Expenses Intermediate Care	Numeric	9
80	CB	EXP_MD	Expenses Mentally Disabled Care	Numeric	9
81	CC	EXP_DD	Expenses Developmentally Disabled Care	Numeric	9
82	CD	EXP_SUBACU	Expenses Sub-Acute Care	Numeric	9
83	CE	EXP_SUBPED	Expenses Sub-Acute Care - Pediatric	Numeric	9
84	CF	EXP_TIC	Expenses Transitional Inpatient Care	Numeric	9
85	CG	EXP_HOSPIC	Expenses Hospice Inpatient Care	Numeric	9
86	CH	EXP_OTH_RT	Expenses Other Routine Services	Numeric	9
87	CI	EXP_PSUPPL	Expenses Patient Supplies	Numeric	9
88	CJ	EXP_PT	Expenses Physical Therapy	Numeric	9
89	CK	EXP_PHARM	Expenses Pharmacy	Numeric	9
90	CL	EXP_LAB	Expenses Laboratory	Numeric	9
91	CM	EXP_HMHLTH	Expenses Home Health Services	Numeric	9
92	CN	EXP_OTH_AN	Expenses Other Ancillary Services	Numeric	9
93	CO	EXP_POM	Expenses Plant Operations and Maintenance	Numeric	9
94	CP	EXP_HKP	Expenses Housekeeping	Numeric	9
95	CQ	EXP_LL	Expenses Laundry and Linen	Numeric	9
96	CR	EXP_DIET	Expenses Dietary	Numeric	9
97	CS	EXP_SS	Expenses Social Services	Numeric	9
98	CT	EXP_ACTV	Expenses Activities	Numeric	9
99	CU	EXP_INSV	Expenses Inservice Education - Nursing	Numeric	9
100	CV	EXP_ADMN	Expenses Administration	Numeric	9
101	CW	EXP_DPREC	Expenses Depreciation and Amortization	Numeric	9
102	CX	EXP_LEASE	Expenses Leases and Rentals	Numeric	9
103	CY	EXP_PRPTAX	Expenses Property Tax	Numeric	9
104	CZ	EXP_PRPINS	Expenses Property Insurance	Numeric	9
105	DA	EXP_INTPE	Expenses Interest - Property, Plant, and Equipment	Numeric	9
106	DB	EXP_INTOTH	Expenses Interest - Other	Numeric	9
107	DC	EXP_BDEBT	Expenses Provision for Bad Debts	Numeric	9
<b>Balance Sheet - Assets</b>					
108	DD	CUR_ASST	Current Assets	Numeric	9
109	DE	ASST_LIMTD	Assets Whose Use Is Limited	Numeric	9
110	DF	NET_PPE	Net Property, Plant, and Equipment	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
111	DG	CONST_PROG	Construction-in-Progress	Numeric	9
112	DH	INV_OTH	Investments and Other Assets	Numeric	9
113	DI	INTAN_ASST	Intangible Assets	Numeric	9
114	DJ	TOT_ASST	Total Assets	Numeric	9
<b>Balance Sheet - Liabilities and Equity</b>					
115	DK	CUR_LIAB	Current Liabilities	Numeric	9
116	DL	DEF_CRED	Deferred Credits	Numeric	9
117	DM	NET_LTDEBT	Net Long-term Debt	Numeric	9
118	DN	EQUITY	Equity	Numeric	9
119	DO	LIAB_EQ	Total Liabilities and Equity	Numeric	9
<b>Balance Sheet - Other Items</b>					
120	DP	REL_REC_CR	Related Party Receivables Current	Numeric	9
121	DQ	REL_REC_LT	Related Party Receivables Noncurrent	Numeric	9
122	DR	REL_PAY_CR	Related Party Payables Current	Numeric	9
123	DS	REL_PAY_LT	Related Party Payables Noncurrent	Numeric	9
124	DT	LAND&IMP	Land and Land Improvements	Numeric	9
125	DU	BLDGS&IMP	Buildings and Improvements	Numeric	9
126	DV	LEASE_IMP	Leasehold Improvements	Numeric	9
127	DW	EQUIPMENT	Equipment	Numeric	9
128	DX	TOT_PPE	Total Property, Plant and Equipment	Numeric	9
129	DY	ACC_DEPREC	Accumulated Depreciation	Numeric	9
130	DZ	MORT_PAY	Mortgages Payable	Numeric	9
131	EZ	CAP_LEASE	Capitalized Lease Obligations	Numeric	9
132	EB	BOND_PAY	Bonds Payable	Numeric	9
133	EC	TOT_LTDEBT	Total Long-term Debt	Numeric	9
134	ED	CUR_MAT	Current Maturities on Long-term Debt	Numeric	9
<b>Financial Ratios (Calculated to two decimal places.)</b>					
135	EE	CUR_RATIO	Current Ratio	Numeric	9
136	EF	ACID_RATIO	Acid Test Ratio	Numeric	9
137	EG	DAYS_AR	Days in Accounts Receivable	Numeric	9
138	EH	LTD_ASST	Long-term Debt to Assets Rate	Numeric	9
139	EI	DEBT_COV	Debt Service Coverage Ratio	Numeric	9
140	EJ	OP_MARGIN	Operating Margin	Numeric	9
141	EK	NET_RTN_EQ	Net Return on Equity	Numeric	9
142	EL	TRNOVR_OPR	Turnover on Operating Assets	Numeric	9
143	EM	ASST_EQUITY	Assets to Equity Ratio	Numeric	9
144	EN	PPE_BED	Net Property, Plant, and Equipment Per Licensed Bed	Numeric	9
<b>Productive Hours Routine Services by Nursing Employee Classification</b>					
145	EO	PRDHR_MGT	Productive Hours Supervisors and Management	Numeric	9
146	EP	PRDHR_GNP	Productive Hours Geriatric Nurse Practitioners	Numeric	9
147	EQ	PRDHR_RN	Productive Hours Registered Nurses	Numeric	9
148	ER	PRDHR_LVN	Productive Hours Licensed Vocational Nurses	Numeric	9
149	ES	PRDHR_NA	Productive Hours Nurse Assistants (Aides and Orderlies)	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
150	ET	PRDHR_TSP	Productive Hours Technicians and Specialists	Numeric	9
151	EU	PRDHR_PSY	Productive Hours Psychiatric Technicians	Numeric	9
152	EV	PRDHR_OTH	Productive Hours Other	Numeric	9
<b>Productive Hours by Ancillary and Support Services Cost Center</b>					
153	EW	PRDHR_AN	Productive Hours Ancillary Services	Numeric	9
154	EX	PRDHR_POM	Productive Hours Plant Operations and Maintenance	Numeric	9
155	EY	PRDHR_HKP	Productive Hours Housekeeping	Numeric	9
156	EZ	PRDHR_LL	Productive Hours Laundry and Linen	Numeric	9
157	FA	PRDHR_DIET	Productive Hours Dietary	Numeric	9
158	FB	PRDHR_SS	Productive Hours Social Services	Numeric	9
159	FC	PRDHR_ACTV	Productive Hours Activities	Numeric	9
160	FD	PRDHR_INSV	Productive Hours Inservice Education - Nursing	Numeric	9
161	FE	PRDHR_ADMN	Productive Hours Administration	Numeric	9
162	FF	PRDHR_TOTL	Productive Hours Total	Numeric	9
<b>Temporary Staffing Productive Hours Routine Services by Classification</b>					
163	FG	TMP_HR_GNP	Temporary Hours Geriatric Nurse Practitioners	Numeric	9
164	FH	TMP_HR_RN	Temporary Hours Registered Nurses	Numeric	9
165	FI	TMP_HR_LVN	Temporary Hours Licensed Vocational Nurses	Numeric	9
166	FJ	TMP_HR_NA	Temporary Hours Nurse Assistants (Aides and Orderlies)	Numeric	9
167	FK	TMP_HR_PSY	Temporary Hours Psychiatric Technicians	Numeric	9
168	FL	TMP_HR_OTH	Temporary Hours Other	Numeric	9
169	FM	TMP_HR_TOT	Temporary Hours Total	Numeric	9
<b>Salaries and Wages Routine Services by Nursing Employee Classification</b>					
170	FN	S&W_MGT	Salaries and Wages Supervisors and Management	Numeric	9
171	FO	S&W_GNP	Salaries and Wages Geriatric Nurse Practitioners	Numeric	9
172	FP	S&W_RN	Salaries and Wages Registered Nurses	Numeric	9
173	FQ	S&W_LVN	Salaries and Wages Licensed Vocational Nurses	Numeric	9
174	FR	S&W_NA	Salaries and Wages Nurse Assistants (Aides and Orderlies)	Numeric	9
175	FS	S&W_TSP	Salaries and Wages Technicians and Specialists	Numeric	9
176	FT	S&W_PSY	Salaries and Wages Psychiatric Technicians	Numeric	9
177	FU	S&W_OTH	Salaries and Wages Other	Numeric	9
<b>Salaries and Wages by Ancillary and Support Services Cost Center</b>					
178	FV	S&W_ANC	Salaries and Wages Ancillary Services	Numeric	9
179	FW	S&W_POM	Salaries and Wages Plant Operations and Maintenance	Numeric	9
180	FX	S&W_HKP	Salaries and Wages Housekeeping	Numeric	9
181	FY	S&W_LL	Salaries and Wages Laundry and Linen	Numeric	9
182	FZ	S&W_DIET	Salaries and Wages Dietary	Numeric	9
183	GA	S&W_SS	Salaries and Wages Social Services	Numeric	9
184	GB	S&W_ACTV	Salaries and Wages Activities	Numeric	9
185	GC	S&W_INSV	Salaries and Wages Inservice Education - Nursing	Numeric	9
186	GD	S&W_ADMN	Salaries and Wages Administration	Numeric	9
187	GE	S&W_TOTL	Salaries and Wages Total	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
<b>Temporary Staffing Amount Paid by Classification</b>					
188	GF	TMP_PD_GNP	Amount Paid Temporary Geriatric Nurse Practitioners	Numeric	9
189	GG	TMP_PD_RN	Amount Paid Temporary Registered Nurses	Numeric	9
190	GH	TMP_PD_LVN	Amount Paid Temporary Licensed Vocational Nurses	Numeric	9
191	GI	TMP_PD_NA	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	Numeric	9
192	GJ	TMP_PD_PSY	Amount Paid Temporary Psychiatric Technicians	Numeric	9
193	GK	TMP_PD_OTH	Amount Paid Temporary Other	Numeric	9
194	GL	TMP_PD_TOT	Amount Paid Temporary Staffing, Total	Numeric	9
<b>Labor Turnover Information</b>					
195	GM	EMP_AVG	Average Number of Employees	Numeric	9
196	GN	EMP_TRNOVR	Employee Turnover Percentage	Numeric	9
197	GO	EMP_CONT	Employees with Continuous Service for the Entire Period	Numeric	9

## **DATA ITEM DEFINITIONS**

This section contains the definitions of the data items included in the data file, listing the number of each data item (Item No.), its name (Data Item), and a brief description of the data item.

## DATA ITEM DEFINITIONS

**DISCLOSURE REPORT INFORMATION** -The following are definitions for each data item contained in the data file:

1. **OSHPD Facility Number** - A nine-digit facility identification number assigned by OSHPD for reporting purposes.
2. **Facility DBA (Doing Business As) Name** - The name under which the facility is doing business. This name may be an abbreviation and may differ from the facility's legal name.
3. **Report Period Begin Date** - The first day of the reporting period (YYYYMMDD).
4. **Report Period End Date** - The last day of the reporting period (YYYYMMDD).
5. **Days in Report Period** - The number of calendar days in the reporting period. For most facilities, this value is 365. A different number usually indicates that the facility opened or closed, or had a change in licensure or fiscal year end date, during the reporting cycle.
6. **Data Status Indicator** - Indicates if data for that facility are from the AUDITED database or the SUBMITTED database. Audited data are included for those facilities whose reports have completed the Office's desk audit process. As Submitted data are included for those facilities whose reports are still in the desk audit process. Please note that facilities may submit revisions to a report subsequent to our completion of the desk audit.
7. **Comparable Facility Indicator** - Indicates if the report is from a “comparable” or “non-comparable” facility. A list of non-comparable facilities is provided in Appendix D along with a description of the type of facility it is, and why it is considered non-comparable.

**GENERAL FACILITY INFORMATION** - The following fields provide general information with respect to the facility, including its location, license category, and street address, and the Administrator's name:

8. **County Number** - The number of the County in which the facility is located. There are 58 counties in California. Appendix C is a cross-reference between county numbers and names. Please note that no facilities are located in the Counties of Alpine, Mariposa, Modoc, Mono, Sierra, Trinity, and Tuolumne (County Numbers 02, 22, 25, 26, 46, 53, and 55).
9. **Health Service Area (HSA) Number** - A numeric code denoting the HSA in which the facility is located. The HSA's geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. Appendix C identifies the HSAs that are located in each county.
10. **Health Facility Planning Area (HFPA)** - A numeric code denoting the Health Facility Planning Area (HFPA) in which the facility is located. The HFPA is a geographic subdivision of a Health Service Area (HSA). Appendix C identifies the HFPAs that are located in each county.

## DATA ITEM DEFINITIONS

11. **License Category** - Denotes the type of facility license issued by the Department of Health Services' Licensing and Certification Division, either Skilled Nursing Facility (SNF), Intermediate Care Facility (ICF), or Congregate Living Health Facility (CLHF). SNF/RES and ICF/RES indicate facilities that are licensed for skilled nursing or intermediate care, but are an integral part of a residential care facility.
12. **Type of Control** - Denotes the type of ownership of a facility licensee. The following eight types of control are reported: Church Related, Not-for-Profit, Investor Owned, State, County, City/County, City, and District.
13. **Legal Organization** - Denotes the type of legal organization of a facility licensee as Corporation, Division, Partnership, Proprietorship, or Other.
14. **Phone Number** - The main business phone number of the facility.
15. **Address** - The street address of the facility.
16. **City** - The city in which the facility is located.
17. **Zip Code** - The zip code of the facility.
18. **Medi-Cal Contract Provider Number** - The Medi-Cal contract provider number of the facility.
19. **Administrator** - The name of the facility's Administrator.
20. **Related to Other Facilities** - Indicates if the facility is related to other health care facilities in California.
21. **Parent Organization** - The parent organization of the facility, if any.

**BEDS (Excluding Beds in Suspense)** - The number of beds that are licensed, as described below:

22. **Licensed Beds (End of Period)** - The number of licensed beds (excluding beds placed in suspense) stated on the facility license at the end of the reporting period.
23. **Licensed Beds (Average)** - The average number of licensed beds (excluding beds placed in suspense) at the end of each month during the reporting period.

**UTILIZATION DATA** - The overall utilization statistics for the facility for the reporting period.

24. **Patient (Census) Days Total** - The number of days that all patients spent in the facility during the reporting period as counted at the census taking time each day. Patient days include the day of admission, but not the day of discharge.

## DATA ITEM DEFINITIONS

25. **Occupancy Rate** - The percentage of licensed beds occupied during a reporting period. Occupancy rate is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of calendar days in the reporting period times the number of licensed beds.
26. **Admissions Total** - The number of patients formally admitted to the facility, or transferred from a residential care unit to the nursing care unit of the facility. This does not include patients returning to the facility under a bed-hold or leave, where a bed has been held open specifically for the patient's return.
27. **Discharges Total** - The number of patients formally released from the facility, or transferred to a residential care unit from the nursing care unit of the facility. This includes patient deaths, but does not include patients leaving the facility temporarily under a bed-hold or leave, where a bed is held open specifically for the patient's return.

**PATIENT (CENSUS) DAYS BY PAYOR** - The number of days that patients spent in the facility during the reporting period for which a particular payor is paying the significant portion of the bill. Patient days include the day of admission, but not the day of discharge. Patient days are reported by four payor categories:

28. **Patient (Census) Days Medicare**
29. **Patient (Census) Days Medi-Cal**
30. **Patient (Census) Days Self-Pay**
31. **Patient (Census) Days Other Payors**

The sum of Items 28-31 equals **Patient (Census) Days Total** (Item 24).

A definition of the four payor categories follows:

- a. **Medicare** - A third-party reimbursement program administered by the Social Security Administration that underwrites the medical costs of persons 65 and over, and some qualified persons under 65. Data related to Medicare patients enrolled in health maintenance organizations (HMOs) are not included in the Medicare payor category, but are part of the "Other Payor" category.
- b. **Medi-Cal** - The federally-aided, State operated and administered Medicaid program which provides medical benefits for certain low-income persons. Data related to Medi-Cal patients enrolled in health maintenance organizations (HMOs) are not included in the Medi-Cal payor category, but are part of the "Other Payor" category.
- c. **Self-Pay** - Patients who are financially responsible for their own care and who are not covered by a third-party payor program.



## DATA ITEM DEFINITIONS

- d. **Other Payors** - All payors other than Medicare, Medi-Cal, and Self-Pay. Medicare and Medi-Cal patients enrolled in health maintenance organizations (HMOs), however, are included in this category.

**PATIENT (CENSUS) DAYS BY ROUTINE SERVICE** - The number of days that patients spent in the facility during the reporting period receiving a particular type of care. Patient days include the day of admission, but not the day of discharge. Patient days are reported by nine types of care:

- 32. **Patient (Census) Days Skilled Nursing Care**
- 33. **Patient (Census) Days Intermediate Care**
- 34. **Patient (Census) Days Mentally Disabled Care**
- 35. **Patient (Census) Days Developmentally Disabled Care**
- 36. **Patient (Census) Days Sub-Acute Care**
- 37. **Patient (Census) Days Sub-Acute Care - Pediatric**
- 38. **Patient (Census) Days Transitional Inpatient Care**
- 39. **Patient (Census) Days Hospice Inpatient Care**
- 40. **Patient (Census) Days Other Routine Services**

The sum of Items 32-40 equals **Patient (Census) Days Total** (Item 24).

A definition of the nine types of care follows:

- a. **Skilled Nursing** - A level of nursing and supportive care provided by licensed nurses to patients who need 24-hour nursing service on an extended basis.
- b. **Intermediate Care** - A level of nursing and supportive care that provides care for patients who are ambulatory or semi-ambulatory and have a recurring need for skilled nursing supervision and supportive care but who do not require continuous nursing care.
- c. **Mentally Disabled Care** - Nursing and supportive care for patients with a chronic psychiatric impairment and whose adaptive functioning is moderately impaired.
- d. **Developmentally Disabled Care** - Nursing and supportive care for patients with a disability attributable to mental retardation, cerebral palsy, epilepsy, or other neurologically handicapping conditions found to be closely related to mental retardation or to require similar treatment.

## DATA ITEM DEFINITIONS

- e. **Sub-Acute Care** - A level of nursing and supportive care for patients who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and acute care requirements. Staffing requires specially trained licensed nursing personnel.
- f. **Sub-Acute Care - Pediatric** - A level of nursing and supportive care for pediatric patients, under the age of 21, who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and pediatric acute care requirements. Staffing requires specially trained licensed nursing personnel.
- g. **Transitional Inpatient Care** – Intensive licensed nursing care in a unit identified in the contract with the Department of Health Services to provide this care to Medi-Cal beneficiaries. This care consists of medical care, rehabilitative care, or both, for patients who have suffered an illness, injury, or exacerbation of a disease, and whose medical condition has clinically stabilized so that daily physician services and the immediate availability of technically complex diagnostic and invasive procedures, are not medically necessary.
- h. **Hospice Inpatient Care** - The provision of palliative and supportive care services to terminally ill patients, including general inpatient care and respite care (care needed to relieve family or other persons caring for the patient).
- i. **Other Routine Services** - Routine services not properly reported in any of the above routine services categories.

**INCOME STATEMENT** - A financial statement that summarizes the various revenue and expenses of the facility during the reporting period, and which shows the net income or loss. The Income Statement (Items 41-50) included here is a summary which contains key totals and other important items. The detail related to many of these items are also reported in Items 51-107.

- 41. **Net Routine Services Revenue Total** - Routine services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the routine services revenue. Routine service is nursing care provided to individuals admitted as inpatients of the facility.
- 42. **Net Ancillary Services Revenue Total** - Ancillary services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the ancillary services revenue.
- 43. **Other Operating Revenue** - Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, and supplies sold to non-patients. Does not include interest income.

## DATA ITEM DEFINITIONS

- 44. **Total Health Care Revenue** - Revenue earned for providing health care services to patients. Calculated by adding total net routine services revenue, total net ancillary services revenue, and other operating revenue from health care operations (Items 41, 42, and 43).
- 45. **Total Health Care Expenses** - Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the facility. Excludes nonhealth care expenses, provision for income taxes, and extraordinary items.
- 46. **Net from Health Care Operations** - Total health care revenue (Item 44) less total health care expenses (Item 45). This is the net income resulting from providing patient care in the facility during the reporting period, exclusive of nonhealth care revenue and expenses.
- 47. **Nonhealth Care Revenue and Expenses, Net** - Revenue and expenses for services that are not directly related to the provision of health care services. Examples of nonhealth care items include residential care services, unrestricted contributions, and interest income and gains from investments.
- 48. **Provision for Income Taxes** - The sum of current and deferred income taxes incurred by the facility.
- 49. **Extraordinary Items** - Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), so a negative amount indicates revenue (gain).
- 50. **Net Income** - The amount of income from health care operations less nonhealth care revenue net of nonhealth care expenses, provision for income taxes, and extraordinary items. A negative value indicates a net loss.

**NET ROUTINE REVENUE BY PAYOR** - Routine services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the routine services revenue for a particular payor. Net routine revenue is reported by four payor categories:

- 51. **Net Routine Services Revenue Medicare**
- 52. **Net Routine Services Revenue Medi-Cal**
- 53. **Net Routine Services Revenue Self-Pay**
- 54. **Net Routine Services Revenue Other Payors**

The sum of Items 51-54 equals **Net Routine Services Revenue Total** (Item 41).

See **Patient (Census) Days by Payor** (Items 28-31) for definitions of the four payor categories.

## DATA ITEM DEFINITIONS

**NET ROUTINE REVENUE BY ROUTINE SERVICE** - Routine services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the routine services revenue from providing a particular type of care. Net routine revenue is reported for nine types of care:

- 55.    **Net Revenue Skilled Nursing Care**
- 56.    **Net Revenue Intermediate Care**
- 57.    **Net Revenue Mentally Disabled Care**
- 58.    **Net Revenue Developmentally Disabled Care**
- 59.    **Net Revenue Sub-Acute Care**
- 60.    **Net Revenue Sub-Acute Care - Pediatric**
- 61.    **Net Revenue Transitional Inpatient Care**
- 62.    **Net Revenue Hospice Inpatient Care**
- 63.    **Net Revenue Other Routine Services**

The sum of Items 55-63 equals **Net Routine Services Revenue Total** (Item 41).

See **Patient (Census) Days by Routine Service** (Items 32-40) for definitions of the nine types of care.

**NET ANCILLARY REVENUE BY PAYOR** - Ancillary services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the ancillary services revenue for a particular payor. Net Ancillary revenue is reported by four payor categories:

- 64.    **Net Ancillary Revenue Medicare**
- 65.    **Net Ancillary Revenue Medi-Cal**
- 66.    **Net Ancillary Revenue Self-Pay**
- 67.    **Net Ancillary Revenue Other Payors**

The sum of Items 64-67 equals **Net Ancillary Services Revenue Total** (Item 42).

See **Patient (Census) Days by Payor** (Items 28-31) for definitions of the four payor categories.

## DATA ITEM DEFINITIONS

**NET ANCILLARY REVENUE BY ANCILLARY SERVICE** - Ancillary services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the ancillary services revenue. Net Ancillary revenue is reported by six types of ancillary service:

- 68. **Net Revenue Patient Supplies** - Net revenue for medical and personal supplies and equipment charged to all patients.
- 69. **Net Revenue Physical Therapy** - Net revenue for physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other treatment programs.
- 70. **Net Revenue Pharmacy** - Net revenue for drugs charged to patients.
- 71. **Net Revenue Laboratory** - Net revenue for diagnostic and routine laboratory tests necessary for the diagnosis and treatment of patients.
- 72. **Net Revenue Home Health Services** - Net revenue for providing health care to patients at their place of residence on the basis of physicians' orders and approved plans of care. Activities of each of the following may be performed for home-bound patients: nursing care, intravenous therapy, inhalation therapy, electrocardiology, physical therapy, occupational and recreational therapy, social services, home respite care, dietary, and housekeeping.
- 73. **Net Revenue Other Ancillary Services** - Net revenue for special services to patients not covered above for which a separate charge is made. This would include, but is not restricted to, occupational therapy, speech pathology, radiology services, adult day health care, physician care, and barber and beauty services.

The sum of Items 68-73 equals **Net Ancillary Services Revenue Total** (Item 42).

**OPERATING EXPENSES BY NATURAL CLASSIFICATION** - The total direct expenses incurred for providing patient care by the facility, by natural classification.

- 74. **Expenses Salaries and Wages** - Expenses for all remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.
- 75. **Expenses Employee Benefits** - Expenses incurred for vacation pay, sick leave pay, holiday pay, FICA, SUI, FUI, workers' compensation insurance, group health insurance, group life insurance, pension and retirement costs.
- 76. **Expenses Other** - Expenses other than salaries and wages and employee benefits. Other expenses include, but are not limited to, supplies, purchased services, depreciation and amortization, leases and rentals, and interest.

## DATA ITEM DEFINITIONS

77. **Workers' Compensation Insurance (Included in Employee Benefits)** - The amount of Workers' Compensation Insurance expense which is included in **Employee Benefits** (Item 75).

**OPERATING EXPENSES BY COST CENTER** - The total direct expenses incurred by each cost center for providing patient care by the facility. Direct expenses include salaries and wages, employee benefits, and other expenses. Operating expenses are reported for nine routine service revenue-producing cost centers, six ancillary service revenue producing cost centers, eight support services cost centers, five property cost centers, and two other cost centers. The definition of each cost center follows:

78. **Expenses Skilled Nursing Care**
79. **Expenses Intermediate Care**
80. **Expenses Mentally Disordered Care**
81. **Expenses Developmentally Disabled Care**
82. **Expenses Sub-Acute Care**
83. **Expenses Sub-Acute Care - Pediatric**
84. **Expenses Transitional Inpatient Care**
85. **Expenses Hospice Inpatient Care**
86. **Expenses Other Routine Services**

See **Patient (Census) Days by Routine Service** (Items 32-40) for definitions of the nine types of care.

87. **Expenses Patient Supplies**
88. **Expenses Physical Therapy**
89. **Expenses Pharmacy**
90. **Expenses Laboratory**
91. **Expenses Home Health Services**
92. **Expenses Other Ancillary Services**

See **Net Ancillary Revenue by Ancillary Service** (Items 68-73) for definitions of the six types of ancillary services.

## DATA ITEM DEFINITIONS

- 93. **Expenses Plant Operations and Maintenance** - Maintenance and repair of buildings, parking facilities, and all equipment; minor renovation of buildings and equipment; maintenance of grounds; security; and the cost of utilities.
- 94. **Expenses Housekeeping** - Care and cleaning of the interior of the physical plant.
- 95. **Expenses Laundry and Linen** - Providing laundry and linen services for facility use and personal laundry services.
- 96. **Expenses Dietary** - Preparation and delivery of food to patients.
- 97. **Expenses Social Services** - Obtaining, analyzing, and interpreting social and economic information to assist in diagnosis, treatment, and rehabilitation of patients.
- 98. **Expenses Activities** - Organizing activity programs for the benefit of the patient, including social activities, religious programs, educational activities, and exercise activities.
- 99. **Expenses Inservice Education - Nursing** - Provision of inservice education to nursing personnel, such as nurse assistant orientation and training programs.
- 100. **Expenses Administration** - Overall management and administration of the facility, general patient accounting, communication systems, data processing, patient admissions, public relations, professional liability and non-property-related insurance, licenses and taxes, medical record activities, and procurement of supplies and equipment.
- 101. **Expenses Depreciation and Amortization** - Expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for property, plant, and equipment, and the amortization of goodwill and other intangibles. Depreciation and amortization are calculated using the straight-line method, which assigns to each period an equal portion of the asset's cost less any estimated salvage value.
- 102. **Expenses Leases and Rentals** - Lease and rental expenses relating to building, equipment, and leasehold improvements.
- 103. **Expenses Property Tax** - Property taxes relating to the operation of the facility. It does not include property taxes paid on investment property.
- 104. **Expenses Property Insurance** - Expenses incurred in maintaining all insurance policies covering the facility property. Included are property damage insurance, fire insurance and boiler insurance.
- 105. **Expenses Interest - Property, Plant, and Equipment** - Interest incurred on mortgage notes, capitalized lease obligations, and other debt incurred for the acquisition of land, buildings, and equipment.
- 106. **Expenses Interest - Other** - Interest incurred on debt not for the acquisition of land, building, and equipment.

## DATA ITEM DEFINITIONS

107. **Expenses Provision for Bad Debts** - The amount of accounts and notes receivable estimated to be uncollectible due to the patient's unwillingness to pay.

The sum of items 78-107 equals **Total Health Care Expenses** (Item 45).

**BALANCE SHEET - ASSETS** - The Balance Sheet is a summary financial statement of the facility's financial position as of the report period end date, displaying its assets, liabilities, and equity. An asset is any physical object (tangible) or right (intangible) which provides future economic benefits to its owner, or any cost benefiting a future period. Key asset categories are reported (Items 108-114) and defined as follows:

108. **Current Assets** - Unrestricted cash and other assets, such as marketable securities, accounts receivable, and inventory, that will be converted into cash, or will be used, during a normal operating cycle, which is generally one year. These items are often viewed as being indicative of short-term debt-paying ability.
109. **Assets Whose Use Is Limited** - Assets whose use is limited either by the facility's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments.
110. **Net Property, Plant, and Equipment** - The cost of depreciable assets used in facility operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress.
111. **Construction-in-Progress** - The accumulated cost of construction that is in progress and eventually used in facility operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.
112. **Investments and Other Assets** - Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in facility operations, and long-term related party receivables.
113. **Intangible Assets** - Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs.
114. **Total Assets** - The sum of current assets; assets whose use is limited; net property, plant, and equipment; construction-in-progress; investments and other assets; and intangible assets. Also equals **Total Liabilities and Equity** (Item 119).

**BALANCE SHEET - LIABILITIES AND EQUITY** - The Balance Sheet is a summary financial statement of the facility's financial position as of the report period end date, displaying its assets, liabilities, and equity. Liabilities are amounts owed by the facility (debtor) to another entity (creditor) payable in money, or in goods and services. Equity is the owner's interest in the facility, or the amount by



## DATA ITEM DEFINITIONS

which a facility's total assets exceed its total liabilities. Key liability categories and equity are reported (Items 115-119), and are defined as follows:

- 115. **Current Liabilities** - The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term related party payables.
- 116. **Deferred Credits** - The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income.
- 117. **Net Long-term Debt** - The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Net long-term debt includes mortgage notes, capitalized lease obligations, bonds payable, and long-term related party payables.
- 118. **Equity** - The owner's interest in the facility, or the amount by which a facility's total assets exceeds its total liabilities. Negative equity indicates that total liabilities exceed total assets.
- 119. **Total Liabilities and Equity** - The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals **Total Assets** (Item 114).

**BALANCE SHEET - OTHER ITEMS** - The selected Balance Sheet items reported here are items included in the assets and liabilities reported in **Balance Sheet - Assets** (Items 108-114) and **Balance Sheet - Liabilities and Equity** (Items 115-119).

- 120. **Related Party Receivables Current** - The amount of receivables that is expected to be collected and due from the facility's parent, home office, owner or other related parties within one year.
- 121. **Related Party Receivables Noncurrent** - The noncurrent amount of receivables that are due from the facility's parent, home office, owner or other related parties.
- 122. **Related Party Payables Current** - The amount of payables that is due to the facility's parent, home office, owner or other related parties within one year.
- 123. **Related Party Payables Noncurrent** - The noncurrent portion of amounts due to the facility's parent, home office, owner or other related parties.
- 124. **Land and Land Improvements** - The cost of land and land improvements used in facility operations.
- 125. **Buildings and Improvements** - The cost of all buildings and subsequent additions used in facility operations. Includes facility buildings, parking structures, and fixed equipment.
- 126. **Leasehold Improvements** - The cost of improvements of a leasehold used in facility operations.

## DATA ITEM DEFINITIONS

127. **Equipment** - The cost of major movable equipment, minor equipment, and furniture and furnishings used in facility operations that will be capitalized over an estimated useful life.
128. **Total Property, Plant, and Equipment** - The cost of all land, land improvements, buildings and improvements, leasehold improvements, and equipment used in facility operations.
129. **Accumulated Depreciation** - The accumulation to date of depreciation expense or that portion of the original cost of depreciable assets which already has been expensed. Accumulated depreciation relates to all depreciable assets, including land improvements, buildings and improvements, leasehold improvements, and equipment. **Total Property, Plant, and Equipment** (Item 128) minus Accumulated Depreciation equals **Net Property, Plant, and Equipment** (Item 110).
130. **Mortgages Payable** - The amount of unpaid principal related to all mortgages as of the report period end date. A mortgage payable is secured by a pledge of designated property.
131. **Capitalized Lease Obligations** - The amount of unpaid principal related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (facility) records an asset and a liability, and accounts for the lease as an installment purchase of the leased property.
132. **Bonds Payable** - The amount of unpaid principal related to all bonds as of the report period end date. A bond is a written promise to pay a sum of money at some definite future time.
133. **Total Long-term Debt** - The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term related party payables, and other non-current liabilities.
134. **Current Maturities on Long-term Debt** - The amount of long-term debt that is due within one year from the report period end date. **Total Long-term Debt** (Item 133) minus Current Maturities on Long-term Debt equals **Net Long-term Debt** (Item 117).

**FINANCIAL RATIOS** - A comparison of related pieces of financial and/or utilization data that are usually expressed as a percentage or a decimal. All ratios are calculated to two decimal places.

135. **Current Ratio** - Total current assets (Item 108) divided by total current liabilities (Item 115). This ratio shows the dollar amount of current assets per dollar of current liabilities. It is a gross indicator of the facility's liquidity. Usually a ratio of 2.0 or more indicates a healthy liquidity position.
136. **Acid Test Ratio** - Cash plus marketable securities divided by total current liabilities (Item 115). This ratio shows the amount of cash and marketable securities per dollar of current liabilities. It is a stricter test of liquidity than the current ratio as it excludes from the numerator any assets which cannot be immediately realized to cover current liabilities. Higher values indicate that more liquid resources are available to meet current liabilities.

## DATA ITEM DEFINITIONS

137. **Days in Accounts Receivable** - Net accounts receivable divided by average revenue per day [net routine services revenue (Item 41) and net ancillary services revenue (Item 42) divided by the number of days in the reporting period (Item 5)]. This ratio measures the average number of days it takes the facility to collect a receivable.
138. **Long-term Debt to Assets Rate** - Net long-term debt (Item 117) divided by total assets (Item 114) and multiplied by 100. This ratio indicates the proportion of total assets that is financed by long-term debt.
139. **Debt Service Coverage Ratio** - The sum of net income (Item 50), interest expense (Items 105 & 106), and depreciation and amortization (Item 101), divided by the sum of current maturities of long-term debt (Item 134) and interest expense (Items 105 & 106). This ratio indicates the facility's ability to meet its principal and interest payments on long-term debt. A value of 1.00 or more means that the facility is meeting its debt requirements.
140. **Operating Margin** - Net income from health care operations (Item 46) divided by total health care revenue (Item 44) (sum of net routine services revenue, ancillary services revenue, and other operating revenue). This ratio indicates the percentage of health care revenue which remains as income after operating expenses have been deducted.
141. **Net Return on Equity** - Net income (Item 50) divided by average equity. This ratio defines the amount of net income earned per dollar of equity investment.
142. **Turnover on Operating Assets** - The sum of net routine services revenue (Item 41) and net ancillary services revenue (Item 42) divided by the sum of current assets (Item 107) and net property, plant, and equipment (Item 110). This ratio indicates how well operating assets are used to generate patient revenue.
143. **Assets to Equity Ratio** - Total assets (Item 114) divided by total equity (Item 118). This ratio indicates the extent to which equity levels are used to support assets and generate future earnings. If the value is too high, the facility may be undercapitalized; if too low, the facility may be overcapitalized. A value of 4 or 5 is a well-capitalized condition.
144. **Net Property, Plant, and Equipment Per Licensed Bed** - Net property, plant, and equipment (Item 110), plus construction-in-progress (Item 111), divided by the number of licensed beds (Item 22). This ratio indicates the dollar value of net fixed assets per licensed bed. Age of the facility can affect this ratio and should be considered in comparing facilities.

### **PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING EMPLOYEE**

**CLASSIFICATION** - Total hours actually worked or on the job by employee classification. (See **Productive Hours Total** (Item 162) for the definition of productive hours. Includes employees in all nine of the routine services detailed in Items 32-40.) The eight reported employee classifications are:

145. **Productive Hours Supervisors and Management** - Employees included in this classification are primarily involved in the direction, supervision, and coordination of nursing activities. Typical job titles are Director of Nursing, and Assistant Director of Nursing.

## DATA ITEM DEFINITIONS

- 146. **Productive Hours Geriatric Nurse Practitioners** - Includes only Registered Nurses licensed by the Board of Registered Nursing as a nurse practitioner, who has completed an educational program in gerontological nursing, or family or adult nursing with an emphasis on care of elders.
- 147. **Productive Hours Registered Nurses** - Includes Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors are classified as Management and Supervision.
- 148. **Productive Hours Licensed Vocational Nurses** - Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients.
- 149. **Productive Hours Nurse Assistants (Aides & Orderlies)** - This classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Nurse Assistant, Certified Nurse Assistant Aide, and Orderly.
- 150. **Productive Hours Technical and Specialist** - Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Therapist, Technician, and Technologist. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision.
- 151. **Productive Hours Psychiatric Technicians** - Includes Licensed Psychiatric Technicians employed in the performance of direct care to patients.
- 152. **Productive Hours Other** - All others not included in the job classes described above, who are employed in the performance of direct nursing care to patients.

**PRODUCTIVE HOURS - ANCILLARY AND SUPPORT SERVICES BY COST CENTER** - Total hours actually worked or on the job by cost center. (See **Total Productive Hours** (Item 162) for the definition of productive hours.) The nine reported cost centers are:

- 153. **Productive Hours Ancillary Services** - Includes employees in all six of the ancillary services detailed in Items 68-73.
- 154. **Productive Hours Plant Operations and Maintenance**
- 155. **Productive Hours Housekeeping**
- 156. **Productive Hours Laundry and Linen**
- 157. **Productive Hours Dietary**
- 158. **Productive Hours Social Services**
- 159. **Productive Hours Activities**

## DATA ITEM DEFINITIONS

160. **Productive Hours Inservice Education - Nursing**

161. **Productive Hours Administration**

See **Operating Expenses by Cost Center** (Items 93-100) for definitions of the eight support services cost centers.

162. **Productive Hours Total** - Total hours actually worked by all health care employees, including paid time spent attending meetings and educational activities at or away from the facility. Does not include non-productive hours or “on-call” hours. Equals the sum of Items 145-161.

### **TEMPORARY STAFFING PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING**

**CLASSIFICATION** - Total hours actually worked or on the job for those individuals who work at the facility, but are not paid through the facility’s payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40. See **Productive Hours Total** (Item 162) for the definition of productive hours.)

163. **Temporary Hours Geriatric Nurse Practitioners**

164. **Temporary Hours Registered Nurses**

165. **Temporary Hours Licensed Vocational Nurses**

166. **Temporary Hours Nurse Assistants (Aides and Orderlies)**

167. **Temporary Hours Psychiatric Technicians**

168. **Temporary Hours Other**

169. **Temporary Staffing Hours Total** - The sum of Items 163-168.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 145-152) for definitions of the employee classifications.

### **SALARIES AND WAGES - ROUTINE SERVICES BY NURSING EMPLOYEE**

**CLASSIFICATION** - All remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. (Includes employees in all nine of the routine services detailed in Items 32-40.)

170. **Salaries and Wages Supervisors and Management**

171. **Salaries and Wages Geriatric Nurse Practitioners**

## DATA ITEM DEFINITIONS

- 172. **Salaries and Wages Registered Nurses**
- 173. **Salaries and Wages Licensed Vocational Nurses**
- 174. **Salaries and Wages Nurse Assistants (Aides and Orderlies)**
- 175. **Salaries and Wages Technicians and Specialists**
- 176. **Salaries and Wages Psychiatric Technicians**
- 177. **Salaries and Wages Other**

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 145-152) for definitions of the eight employee classifications.

**SALARIES AND WAGES - ANCILLARY AND SUPPORT SERVICES BY COST CENTER** - All remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.

- 178. **Salaries and Wages Ancillary Services** - Includes employees in all six of the ancillary services detailed in Items 68-73.
- 179. **Salaries and Wages Plant Operations and Maintenance**
- 180. **Salaries and Wages Housekeeping**
- 181. **Salaries and Wages Laundry and Linen**
- 182. **Salaries and Wages Dietary**
- 183. **Salaries and Wages Social Services**
- 184. **Salaries and Wages Activities**
- 185. **Salaries and Wages Inservice Education - Nursing**
- 186. **Salaries and Wages Administration**

See **Operating Expenses by Cost Center** (Items 93-100) for definitions of the eight support services cost centers.

- 187. **Salaries and Wages Total** - All remuneration for services performed by all health care employees (including bonuses), and the fair market value of services donated to the facility by persons

## DATA ITEM DEFINITIONS

performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. Equals the sum of Items 170-186.

**TEMPORARY STAFFING- AMOUNT PAID BY NURSING CLASSIFICATION** - Total amount paid for those individuals who work at the facility, but are not paid through the facility's payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40.)

- 188. **Amount Paid Temporary Geriatric Nurse Practitioners**
- 189. **Amount Paid Temporary Registered Nurses**
- 190. **Amount Paid Temporary Licensed Vocational Nurses**
- 191. **Amount Paid Temporary Nurse Assistants (Aides and Orderlies)**
- 192. **Amount Paid Temporary Psychiatric Technicians**
- 193. **Amount Paid Temporary Other**
- 194. **Amount Paid Temporary Staffing, Total** - The sum of Items 188-193.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 145-152) for definitions of the employee classifications.

**LABOR TURNOVER INFORMATION** - Selected information on total health care employees for the facility.

- 195. **Average Number of Employees** - The sum of the number of health care employees paid each payroll period during the reporting period divided by the number of payroll periods.
- 196. **Employee Turnover Percentage** - The number of times an employee is replaced during the period. This is expressed as a percentage and is calculated by dividing the total number of people employed during the period by the average number of employees times 100, minus 100.
- 197. **Employees with Continuous Service for the Entire Period** - The number of employees who were working for the facility at the beginning of the reporting period that were still working for the facility at the end of the period.

## **APPENDIX**

### **NON-COMPARABLE FACILITIES**

Many facilities which submit reports are unique in their operation, or the type of service they provide. Since the data file contains data from all facilities which submitted a report, you should exercise caution when using the data from these “non-comparable” facilities. We have included the following list and description of the facilities which are considered non-comparable.



## APPENDIX – NON-COMPARABLE FACILITIES

Data items belonging to the following “non-comparable” facilities may not correspond comparably with long-term care facilities in general. Caution should be used when comparing these facilities with “comparable” facilities, and in including their data in statewide totals or other groupings.

### A. Facilities Without Direct Patient Revenues

There are three facilities in this data file that operate without direct patient revenues.

Facilities operated by charitable organizations which do not directly charge patients for services:

<u>Facility</u>	<u>OSHPD Facility Number</u>
Eastern Star Home	206190258
Masonic Home	206010879

### B. Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices

Data from 25 CLHFs and SNF-based hospices are included in this data file. They are typically small facilities, and provide care to patients with terminal or life-threatening illnesses, or catastrophic and severe injury. Some of the facilities also have large home health components.

<u>Facility</u>	<u>OSHPD Facility Number</u>
Baby Steps – (CLHF)	206304215
Bermuda House - (CLHF)	206194079
Care One Health Center – (CLHF)	206334453
Carl Bean Aids Care Center - (CLHF)	206194320
Casa Encino - (CLHF)	206194607
Chris Brownlie Hospice - (CLHF)	206194106
Covina Health Care Center - (CLHF)	206194480
Group One - (CLHF)	206194166

Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices continued...

<u>Facility</u>	<u>OSHPD Facility Number</u>
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## **APPENDIX – NON-COMPARABLE FACILITIES**

Hinds Hospice Home - (CLHF)	206104022
Hospice Family Care Inpatient Unit	206304184
Hospice - East San Gabriel Valley	206194043
Hospice House	206274027
Laramie House - (CLHF)	206194400
Leigh Block Hospice House - (CLHF)	206424027
Linn House – (CLHF)	206194858
Mayall House - (CLHF)	206194097
Meridian Neuro Care-Cowan Heights - (CLHF) (2 reports for this facility)	206304027
Meridian Neuro Care-Escondido - (CLHF) (2 reports for this facility)	206374062
Meridian Neuro Care-Fresno - (CLHF) (2 reports for this facility)	206104021
Meridian Neuro Care-La Habra - (CLHF) (2 reports for this facility)	206304172
Meridian Neuro Care-Oxnard - (CLHF) (2 reports for this facility)	206564059
Meridian Neuro Care-Sacramento - (CLHF) (2 reports for this facility)	206344061
Metro I - (CLHF)	206194279
Pasadena Hospice Center	206194866
Wilbur House - (CLHF)	206194078

### **C. Residential Care Facilities**

There are approximately 125 facilities in this data file that are residential care facilities with health care components. While these facilities are still considered “comparable,” their balance sheet data

## **APPENDIX – NON-COMPARABLE FACILITIES**

include the assets, liabilities, and equity for their combined residential and health care operations. These facilities are identified as either “SNF/RES” or “ICF/RES” in Item 11, **License Category**. Caution should be used when comparing the data for these facilities, and when including their data in the statewide totals.